
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors

FROM: Budget Division
Department of Local Government Finance (DLGF)

RE: Adoption of new Local Option Income Taxes (LOITs)

DATE: December 11, 2007

This memo serves as a reminder to all counties to notify the DLGF of your county's plan for adopting one or more of the new LOITs before the end of 2007.

Under Indiana Code 6-3.5-1.1-24(c), 25(d), and 26(d), if a county council adopts an ordinance to impose a LOIT tax rate for operating, public safety, or property tax relief, the county auditor shall send a certified copy of the ordinance to the Department of State Revenue and the DLGF by certified mail. In addition, if your county has decided not to adopt a new LOIT, please send a letter stating that, as well.

This information is required in order for the DLGF to be able to produce the income tax distribution reports for COIT, CAGIT, and CEDIT; and is necessary in order to begin the budget process for 2008.

Questions regarding this memo should be directed to John Mallers, Budget Director at 317-234-3937, or by email at jmallers@dlgf.in.gov.